

FISCAL YEAR 2014

MARK UP

DEPARTMENT OF REVENUE

HOUSE BILL 4

97th General Assembly
First Regular Session

Prepared by Senate Appropriations Committee Staff

HIGHWAY COLLECTIONS – SECTION 4.005

Budget book page 44

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of the General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license fee responsibilities of the Department as set out in statute. Constitutional Amendment 3 limits the amount of highway funding the Department of Revenue may spend to the cost collection up to but not exceeding 3% of the collection of a particular tax or fee collected.

Legal Base: 32.028 RSMo

Funding Source: General Revenue, State Highway Transportation Department Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reallocation: \$178,884 Other PS and 4.50 FTE Transfer the Internal Compliance Bureau from the Admin Division to the Legal Services Division

Core Reallocation: \$31,750 Other PS and .50 FTE Transfer the Internal Compliance Bureau from the Admin Division to the Legal Services Division

Core Reallocation: \$3,465 Other E&E Transfer the Internal Compliance Bureau from the Admin Division to the Legal Services Division

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$104,181) GR PS and (3 FTE) House Reduction Scenario (Vacant FTE)

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE												
HOUSE BILL SECTION 04.005																		
HIGHWAY COLLECTIONS - 86110C																		
CORE																		
PERSONAL SERVICES	14,130,743	454.39	13,172,788	433.42	14,273,598	449.39	14,273,598	449.39	14,273,598	449.39	14,169,417	446.39						
GENERAL REVENUE	7,357,298	232.14	6,797,278	208.26	7,402,686	228.14	7,402,686	228.14	7,402,686	228.14	7,298,505	225.14						
OTHER FUNDS	6,773,445	222.25	6,375,510	225.16	6,870,912	221.25	6,870,912	221.25	6,870,912	221.25	6,870,912	221.25						
EXPENSE & EQUIPMENT	7,974,311	0.00	8,070,106	0.00	8,243,086	0.00	8,243,086	0.00	8,243,086	0.00	8,243,086	0.00						
GENERAL REVENUE	2,927,421	0.00	2,937,312	0.00	3,158,407	0.00	3,158,407	0.00	3,158,407	0.00	3,158,407	0.00						
OTHER FUNDS	5,046,890	0.00	5,132,794	0.00	5,084,679	0.00	5,084,679	0.00	5,084,679	0.00	5,084,679	0.00						
TOTAL	\$22,105,054	454.39	\$21,242,894	433.42	\$22,516,684	449.39	\$22,516,684	449.39	\$22,516,684	449.39	\$22,412,503	446.39						

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	10,989	0.00	10,989	0.00	10,989	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	5,795	0.00	5,795	0.00	5,795	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,194	0.00	5,194	0.00	5,194	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$10,989	0.00	\$10,989	0.00	\$10,989	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	130,945	0.00	112,378	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	67,912	0.00	57,051	0.00

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House					
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
Pay Plan FY14-COLA - 0000014												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	130,945	0.00	112,378	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	63,033	0.00	55,327	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$130,945	0.00	\$112,378	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.

POSTAGE SHORTAGE - 1860001

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	45,763	0.00	146,723	0.00	146,723	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	12,771	0.00	51,731	0.00	51,731	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	32,992	0.00	94,992	0.00	94,992	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$45,763	0.00	\$146,723	0.00	\$146,723	0.00

The Department of Revenue mailed over 12.5 million of pieces of mail in Fiscal Year 2012. The Department diligently manages its mailings to take advantage of all postage discounts and looks for strategies to reduce the number of mailings. Because of both increased postage costs and budget reductions, the Department will experience a shortfall in its postage budget.

LICENSE PLATE COST INCREASE - 1860004

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	630,000	0.00	630,000	0.00	630,000	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.005																		
HIGHWAY COLLECTIONS - 86110C																		
LICENSE PLATE COST INCREASE - 1860004																		
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	630,000	0.00	630,000	0.00	630,000	0.00	630,000	0.00	630,000	0.00		
OTHER FUNDS	0	0.00	0	0.00	0	0.00	630,000	0.00	630,000	0.00	630,000	0.00	630,000	0.00	630,000	0.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$630,000	0.00										

By law, MVE is the vendor that produces embossed vehicle license plates for the Department of Revenue. MVE's production costs have increased and have been passed along to the Department of Revenue since January 2010. Additionally, the Department's budget supply category for FY13 was reduced by 5%, which resulted in a decrease of \$150,000 for plates and tabs.

ENHANCED SECURITY TABS - 1860005

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	204,750	0.00	204,750	0.00	204,750	0.00	204,750	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	204,750	0.00	204,750	0.00	204,750	0.00	204,750	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$204,750	0.00	\$204,750	0.00	\$204,750	0.00	\$204,750	0.00

Section 301.130.6(1), RSMo allows the Director of Revenue to prescribe additional information to be recorded on license plate tabs to ensure that tabs positively correlate with the license plate configuration. The Department implemented enhanced tabs in four St. Louis license offices, five Kansas City license offices, four Springfield license offices and the central license office. Beginning May 2013, the price per tab is scheduled to increase by an amount of up to 5%.

NMVTIS USER FEES - 1860006

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	48,655	0.00	48,655	0.00	48,655	0.00	48,655	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House					
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
NMVTIS USER FEES - 1860006												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	48,655	0.00	48,655	0.00	48,655	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	48,655	0.00	48,655	0.00	48,655	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$48,655	0.00	\$48,655	0.00	\$48,655	0.00

The National Motor Vehicle Title Information System (NMVTIS) is a U.S. Department of Treasury information system operated by the American Association of Motor Vehicle Administrators (AAMVA). There is an annual user fee, calculated using the number of vehicles each state has in the system and prorating the cost among user states. The AAMVA board of directors advised all jurisdictions that they will charge the user fees beginning October 1, 2012.

DOR IMPLEMENT LEGISLATION - 1860007

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	164,180	5.00	65,672	0.00	65,672	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	164,180	5.00	65,672	0.00	65,672	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	223,866	0.00	189,614	0.00	189,614	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	223,866	0.00	189,614	0.00	189,614	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$388,046	5.00	\$255,286	0.00	\$255,286	0.00

The Divisions of Motor Vehicle and Driver Licensing and Legal Services request funding to implement legislation passed in the 2012 Regular Session.

ENTERPRISE DOCUMENT MGMT - 1860015

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	252,000	0.00	252,000	0.00	0	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House					
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.005												
HIGHWAY COLLECTIONS - 86110C												
ENTERPRISE DOCUMENT MGMT - 1860015												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	252,000	0.00	252,000	0.00	0	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	252,000	0.00	252,000	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$252,000	0.00	\$252,000	0.00	\$0	0.00
The Missouri Department of Revenue uses an enterprise document management system, Oracle IPM, throughout the agency for mission-critical business processes. The system provides primary access to source documents to assist Missouri citizens doing business with the state. It is also the department's repository of record in many cases. Vendor support for the current version of the document system is limited and support will end on December 2013.												
MV DEALER SYSTEM ASSESSMENT - 1860016												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	120,000	0.00	120,000	0.00	120,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	120,000	0.00	120,000	0.00	120,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$120,000	0.00	\$120,000	0.00
In February 2007, the Office of Administration issued a request for proposals for procurement of an Integrated Motor Vehicle and Driver Licensing (IMVDL) System. On October 1, 2007 from four bid responses and two qualified bids, the Department awarded the contract to BearingPoint, a systems integrator and technology firm. The first phase of the project included implementation of the initial infrastructure and the cash, customer and dealer services modules which were installed and currently support the Dealer Licensing Section. Before the Dealer System was completely implemented and before any other phases were begun, a court challenge arose over the increased document charges that were intended to pay for the contract and the vendor filed for bankruptcy, causing the project to be abandoned in March 2010. The complete knowledge transfer of the system resources with the Office of Administration Information Technology Services Division did not occur, so there is little or no state technical expertise to support and maintain the system. The funding request is to hire an IT consultant for six months to perform an analysis, and for travel expenses for external and internal staff to research other states' systems to evaluate and determine the best approach to complete the Dealer System or make any necessary modifications.												
TOTAL - HIGHWAY COLLECTIONS	\$22,105,054	454.39	\$21,242,894	433.42	\$22,516,684	449.39	\$24,096,887	454.39	\$24,316,032	449.39	\$23,941,284	446.39

TAXATION DIVISION- SECTION 4.010

Budget book page 88

This section provides for collecting, processing and refunding taxes mandated by Missouri statutes.

Legal Base: 32.028 RSMo

Funding Source: General Revenue

Health Initiatives Fund

Division of Aging Home Delivered Meals

Petroleum Storage Tank

Conservation Commission

Petroleum Inspection Fund

Child Support Enforcement Collections Fund

Federal Funds

FY2013 Withholding: (\$3,516,510)--(\$369,150) GR PS and (\$3,147,360) GR E&E

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (\$131,560) GR E&E for funding received to implement Federal Reciprocity

Core Reduction: (\$1,300,890) GR for funding received to implement Tax Amnesty (GR PS \$369,150 & 14 FTE, GR E&E 931,740)

Core Reduction: (\$2,147,250) GR E&E for funding received to implement Centralized Debt Collections

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$55,246) GR PS and (1 FTE) House Reduction Scenario (Vacant FTE)

Core Reduction: (\$12,823) Other PS House Reduction Scenario

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
TAXATION DIVISION - 86115C												
CORE												
PERSONAL SERVICES	21,201,719	635.60	19,400,675	624.02	21,015,174	618.80	20,646,024	604.80	20,646,024	604.80	20,577,955	603.80
GENERAL REVENUE	20,541,275	610.68	18,766,463	598.77	20,342,072	593.88	19,972,922	579.88	19,972,922	579.88	19,917,676	578.88
OTHER FUNDS	660,444	24.92	634,212	25.25	673,102	24.92	673,102	24.92	673,102	24.92	660,279	24.92
EXPENSE & EQUIPMENT	5,627,903	0.00	1,997,026	0.00	5,549,282	0.00	2,338,732	0.00	2,338,732	0.00	2,338,732	0.00
GENERAL REVENUE	5,603,084	0.00	1,993,846	0.00	5,532,953	0.00	2,322,403	0.00	2,322,403	0.00	2,322,403	0.00
OTHER FUNDS	24,819	0.00	3,180	0.00	16,329	0.00	16,329	0.00	16,329	0.00	16,329	0.00
TOTAL	\$26,829,622	635.60	\$21,397,701	624.02	\$26,564,456	618.80	\$22,984,756	604.80	\$22,984,756	604.80	\$22,916,687	603.80

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	16,429	0.00	16,429	0.00	16,419	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	15,882	0.00	15,882	0.00	15,882	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	547	0.00	547	0.00	537	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$16,429	0.00	\$16,429	0.00	\$16,419	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	189,409	0.00	151,079	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	183,233	0.00	144,971	0.00

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue										HOUSE RECOMMENDED	
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
TAXATION DIVISION - 86115C												
Pay Plan FY14-COLA - 0000014												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	189,409	0.00	151,079	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	6,176	0.00	6,108	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$189,409	0.00	\$151,079	0.00
General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.												
ENTERPRISE DOCUMENT MGMT - 1860015												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	148,000	0.00	148,000	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	148,000	0.00	148,000	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$148,000	0.00	\$148,000	0.00	\$0	0.00
The Missouri Department of Revenue uses an enterprise document management system, Oracle IPM, throughout the agency for mission-critical business processes. The system provides primary access to source documents to assist Missouri citizens doing business with the state. It is also the department's repository of record in many cases. Vendor support for the current version of the document system is limited and support will end on December 2013.												
TOTAL - TAXATION DIVISION	\$26,829,622	635.60	\$21,397,701	624.02	\$26,564,456	618.80	\$23,149,185	604.80	\$23,338,594	604.80	\$23,084,185	603.80

INTERGRATED TAX SYSTEM- SECTION 4.010

Budget book page 106

DOA awarded a 5 year contract for \$73,068,294 in February 2012 for implementation of an integrated tax collection system. The Department collects approximately \$8 billion in GR and \$1 billion in highway related revenue annually using a mixture of 20-30 year old mainframe and pc software systems.

Legal Base: 32.028 RSMo

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.010												
INTEGRATED TAX SYSTEM - 86116C												
CORE												
EXPENSE & EQUIPMENT	1,000,000	0.00	0	0.00	12,000,000	0.00	12,000,000	0.00	12,000,000	0.00	12,000,000	0.00
GENERAL REVENUE	1,000,000	0.00	0	0.00	12,000,000	0.00	12,000,000	0.00	12,000,000	0.00	12,000,000	0.00
TOTAL	\$1,000,000	0.00	\$0	0.00	\$12,000,000	0.00	\$12,000,000	0.00	\$12,000,000	0.00	\$12,000,000	0.00
 INTEGRATED REVENUE SYSTEM - 1860002												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	32,200,000	0.00	20,200,000	0.00	17,200,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	32,200,000	0.00	20,200,000	0.00	17,200,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$32,200,000	0.00	\$20,200,000	0.00	\$17,200,000	0.00
The Department of Revenue awarded a 5-year contract in February 2012 for implementation of an integrated tax system. The Department and contractor project additional revenues for the first 5 years of \$217 million. Under the contract, the Department will only pay for an accepted deliverable when the state has received sufficient benefits to pay for it. The Department anticipates accepted deliverables of \$17.6 million in FY14 plus the carryover of anticipated unpaid deliverables from FY13 of \$14.6 million for total payable deliverables of \$32.2 million in FY14. Benefits projections for FY14 are \$46.2 million with \$34.65 million eligible for payment to the contractor.												
TOTAL - INTEGRATED TAX SYSTEM	\$1,000,000	0.00	\$0	0.00	\$12,000,000	0.00	\$44,200,000	0.00	\$32,200,000	0.00	\$29,200,000	0.00

MOTOR VEHICLE & DRIVER LICENSE DIVISION– SECTION 4.015

Budget book page 116

This section provides for issuing motor vehicle titles, registering vehicles, suspending & revoking driver licenses, maintaining records of traffic violations, maintaining DWI records, and overseeing the 183 contract agent license offices.

Legal Base: 32.028 RSMo

Funding Source: General Revenue

Motor Vehicle Commission Fund

Division of Aging Home Delivered Meals

DOF Information Fund

Specialty Plate Fund

Federal Funds.

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED											
	DOLLAR	FTE																				
HOUSE BILL SECTION 04.015																						
MOTOR VEH & DRIVER LICENSING - 86120C																						
CORE																						
PERSONAL SERVICES	1,284,413	48.05	507,712	18.27	1,110,671	37.05																
GENERAL REVENUE	518,777	22.05	356,752	13.21	528,720	22.05	528,720	22.05	528,720	22.05	528,720	22.05	528,720	22.05	528,720	22.05	528,720	22.05				
FEDERAL FUNDS	199,141	5.00	56,470	1.50	291,767	5.00	291,767	5.00	291,767	5.00	291,767	5.00	291,767	5.00	291,767	5.00	291,767	5.00				
OTHER FUNDS	566,495	21.00	94,490	3.56	290,184	10.00	290,184	10.00	290,184	10.00	290,184	10.00	290,184	10.00	290,184	10.00	290,184	10.00				
EXPENSE & EQUIPMENT	1,688,637	0.00	854,184	0.00	2,424,620	0.00																
GENERAL REVENUE	761,303	0.00	735,660	0.00	424,390	0.00	424,390	0.00	424,390	0.00	424,390	0.00	424,390	0.00	424,390	0.00	424,390	0.00				
FEDERAL FUNDS	379,816	0.00	115,959	0.00	1,618,450	0.00	1,618,450	0.00	1,618,450	0.00	1,618,450	0.00	1,618,450	0.00	1,618,450	0.00	1,618,450	0.00				
OTHER FUNDS	547,518	0.00	2,565	0.00	381,780	0.00	381,780	0.00	381,780	0.00	381,780	0.00	381,780	0.00	381,780	0.00	381,780	0.00				
TOTAL	\$2,973,050	48.05	\$1,361,896	18.27	\$3,535,291	37.05																

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	828	0.00	828	0.00	828	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	432	0.00	432	0.00	432	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	166	0.00	166	0.00	166	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	230	0.00	230	0.00	230	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$828	0.00	\$828	0.00	\$828	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	10,190	0.00	9,013	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House Bills					
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.015												
MOTOR VEH & DRIVER LICENSING - 86120C												
Pay Plan FY14-COLA - 0000014												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	10,190	0.00	9,013	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	4,851	0.00	5,263	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	2,676	0.00	1,250	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	2,663	0.00	2,500	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$10,190	0.00	\$9,013	0.00
General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.												
MV DEALER SYSTEM ASSESSMENT - 1860016												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	120,000	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	120,000	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$120,000	0.00	\$0	0.00	\$0	0.00
In February 2007, the Office of Administration issued a request for proposals for procurement of an Integrated Motor Vehicle and Driver Licensing (IMVDSL) System. On October 1, 2007 from four bid responses and two qualified bids, the Department awarded the contract to BearingPoint, a systems integrator and technology firm. The first phase of the project included implementation of the initial infrastructure and the cash, customer and dealer services modules which were installed and currently support the Dealer Licensing Section. Before the Dealer System was completely implemented and before any other phases were begun, a court challenge arose over the increased document charges that were intended to pay for the contract and the vendor filed for bankruptcy, causing the project to be abandoned in March 2010. The complete knowledge transfer of the system resources with the Office of Administration Information Technology Services Division did not occur, so there is little or no state technical expertise to support and maintain the system. The funding request is to hire an IT consultant for six months to perform an analysis, and for travel expenses for external and internal staff to research other states' systems to evaluate and determine the best approach to complete the Dealer System or make any necessary modifications.												
TOTAL - MOTOR VEH & DRIVER LICENSING	\$2,973,050	48.05	\$1,361,896	18.27	\$3,535,291	37.05	\$3,656,119	37.05	\$3,546,309	37.05	\$3,545,132	37.05

LEGAL SERVICES DIVISION – SECTION 4.020

Budget book page 131

This section provides legal counsel and representation to the Director of Revenue and the divisions. It is responsible for investigating complaints alleging criminal violations of Missouri's motor vehicle, driver, and taxation laws and performing audits of contracted license offices and department operations.

Legal Base: 32.028 RSMo

Funding Source:
General Revenue
Motor Vehicle Commission Fund
Federal Funds

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reallocation: \$29,171 GR PS and 1 FTE and \$835 GR E&E Transfer the Internal Compliance Bureau from the Admin Division to the Legal Services Division

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$49,833) GR PS House Reduction Scenario

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE		
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		DOLLAR		FTE		DOLLAR		FTE		DOLLAR		FTE
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE											
HOUSE BILL SECTION 04.020																							
LEGAL SERVICES - 86130C																							
CORE																							
PERSONAL SERVICES	2,073,075	52.15	1,722,776	42.69	2,143,670	52.15	2,172,841	53.15	2,172,841	53.15	2,123,008	53.15											
GENERAL REVENUE	1,411,010	36.15	1,368,653	33.70	1,434,156	36.15	1,463,327	37.15	1,463,327	37.15	1,413,494	37.15											
FEDERAL FUNDS	195,824	5.00	80,071	2.13	203,754	5.00	203,754	5.00	203,754	5.00	203,754	5.00											
OTHER FUNDS	466,241	11.00	274,052	6.86	505,760	11.00	505,760	11.00	505,760	11.00	505,760	11.00											
EXPENSE & EQUIPMENT	245,743	0.00	273,872	0.00	387,120	0.00	387,955	0.00	387,955	0.00	387,955	0.00											
GENERAL REVENUE	138,835	0.00	133,983	0.00	133,499	0.00	134,334	0.00	134,334	0.00	134,334	0.00											
FEDERAL FUNDS	70,000	0.00	138,873	0.00	215,000	0.00	215,000	0.00	215,000	0.00	215,000	0.00											
OTHER FUNDS	36,908	0.00	1,016	0.00	38,621	0.00	38,621	0.00	38,621	0.00	38,621	0.00											
TOTAL	\$2,318,818	52.15	\$1,996,648	42.69	\$2,530,790	52.15	\$2,560,796	53.15	\$2,560,796	53.15	\$2,510,963	53.15											

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	1,551	0.00	1,551	0.00	1,551	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,008	0.00	1,008	0.00	1,008	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	164	0.00	164	0.00	164	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	379	0.00	379	0.00	379	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,551	0.00	\$1,551	0.00	\$1,551	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	19,932	0.00	13,288	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
LEGAL SERVICES - 86130C												
Pay Plan FY14-COLA - 0000014	0	0.00	0	0.00	0	0.00	0	0.00	19,932	0.00	13,288	0.00
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	13,423	0.00	9,288	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	1,869	0.00	1,250	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	4,640	0.00	2,750	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00				
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$19,932	0.00	\$13,288	0.00

General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.

DOR IMPLEMENT LEGISLATION - 1860007

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	178,284	4.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	178,284	4.00	0	0.00	0	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	4,684	0.00	10,000	0.00	10,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	4,684	0.00	10,000	0.00	10,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$182,968	4.00	\$10,000	0.00	\$10,000	0.00

The Divisions of Motor Vehicle and Driver Licensing and Legal Services request funding to implement legislation passed in the 2012 Regular Session.

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.020												
LEGAL SERVICES - 86130C												
CRIMINAL TAX INVESTIGATE VEHIC - 1860008												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	67,240	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	67,240	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$67,240	0.00	\$0	0.00	\$0	0.00
The Criminal Tax Investigation Bureau (CTIB) manages a fleet of eight vehicles to conduct complex financial crime investigations concerning sales, withholding, and income taxes. At least three of CTIB's vehicles are in need of replacement and one additional vehicle is necessary for their investigative duties.												
TOTAL - LEGAL SERVICES	\$2,318,818	52.15	\$1,996,648	42.69	\$2,530,790	52.15	\$2,812,555	57.15	\$2,592,279	53.15	\$2,535,802	53.15

ADMINISTRATION DIVISION – SECTION 4.025

Budget book pages 163

The Admin Division performs support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other government agencies in the areas of finance, accounting, depositing and cashiering of state and non-state revenues and investing and collateralizing non-state revenue collections.

Legal Base: 32.028 RSMo

Funding Source: General Revenue

 DOF Information Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reallocation: (\$30,006) and (1 FTE) Transfer the Division of Internal Compliance Bureau from the Admin Division to the Legal Services Division
(\$29,171 PS and (1 FTE) & \$835 E&E)

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$85,000) GR PS House Reduction Scenario

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
ADMINISTRATION DIVISION - 86135C												
CORE												
PERSONAL SERVICES	1,322,492	39.66	1,265,986	35.10	1,340,914	39.66	1,311,743	38.66	1,311,743	38.66	1,226,743	38.66
GENERAL REVENUE	1,247,362	37.04	1,209,908	33.30	1,264,344	37.04	1,235,173	36.04	1,235,173	36.04	1,150,173	36.04
FEDERAL FUNDS	50,758	1.74	31,845	1.02	51,731	1.74	51,731	1.74	51,731	1.74	51,731	1.74
OTHER FUNDS	24,372	0.88	24,233	0.78	24,839	0.88	24,839	0.88	24,839	0.88	24,839	0.88
EXPENSE & EQUIPMENT	8,833,730	0.00	5,025,165	0.00	8,776,792	0.00	8,775,957	0.00	8,775,957	0.00	8,775,957	0.00
GENERAL REVENUE	144,450	0.00	140,067	0.00	216,945	0.00	216,110	0.00	216,110	0.00	216,110	0.00
FEDERAL FUNDS	5,970,006	0.00	3,097,341	0.00	5,970,006	0.00	5,970,006	0.00	5,970,006	0.00	5,970,006	0.00
OTHER FUNDS	2,719,274	0.00	1,787,757	0.00	2,589,841	0.00	2,589,841	0.00	2,589,841	0.00	2,589,841	0.00
TOTAL	\$10,156,222	39.66	\$6,291,151	35.10	\$10,117,706	39.66	\$10,087,700	38.66	\$10,087,700	38.66	\$10,002,700	38.66

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	957	0.00	957	0.00	957	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	894	0.00	894	0.00	894	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	43	0.00	43	0.00	43	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	20	0.00	20	0.00	20	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$957	0.00	\$957	0.00	\$957	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	12,032	0.00	9,669	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
ADMINISTRATION DIVISION - 86135C												
Pay Plan FY14-COLA - 0000014												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	12,032	0.00	9,669	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	11,330	0.00	9,014	0.00
FEDERAL FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	475	0.00	435	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	227	0.00	220	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$12,032	0.00	\$9,669	0.00
General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.												
TOTAL - ADMINISTRATION DIVISION	\$10,156,222	39.66	\$6,291,151	35.10	\$10,117,706	39.66	\$10,088,657	38.66	\$10,100,689	38.66	\$10,013,326	38.66

POSTAGE – SECTION 4.025

Budget book page 192

This section provides funding for all department mailings. The Department mails tax forms, collection and enforcement notices, drivers, license renewal and other notices, motor vehicle and marine renewal notices and titles and other certified mail.

Legal Base: 32.028 RSMo

Funding Source: General Revenue

Health Initiatives Fund

Department of Revenue Info

Transportation Revenue Collection Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Department Requests 10% flexibility for GR and Highway funds between personal services and expense and equipment between divisions

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue										HOUSE RECOMMENDED	
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.025												
POSTAGE - 86150C												
CORE												
EXPENSE & EQUIPMENT	3,361,818	0.00	3,118,016	0.00	3,596,472	0.00	3,596,472	0.00	3,596,472	0.00	3,596,472	0.00
GENERAL REVENUE	3,111,462	0.00	3,111,461	0.00	3,545,727	0.00	3,545,727	0.00	3,545,727	0.00	3,545,727	0.00
OTHER FUNDS	250,356	0.00	6,555	0.00	50,745	0.00	50,745	0.00	50,745	0.00	50,745	0.00
TOTAL	\$3,361,818	0.00	\$3,118,016	0.00	\$3,596,472	0.00	\$3,596,472	0.00	\$3,596,472	0.00	\$3,596,472	0.00
POSTAGE SHORTAGE - 1860001												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	60,663	0.00	174,663	0.00	174,663	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	60,663	0.00	174,663	0.00	174,663	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$60,663	0.00	\$174,663	0.00	\$174,663	0.00
The Department of Revenue mailed over 12.5 million of pieces of mail in Fiscal Year 2012. The Department diligently manages its mailings to take advantage of all postage discounts and looks for strategies to reduce the number of mailings. Because of both increased postage costs and budget reductions, the Department will experience a shortfall in its postage budget.												
CERTIFIED MAIL FUNDING-TOP - 1860003												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	42,500	0.00	44,500	0.00	44,500	0.00

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		FTE		DEPT REQ		AMENDED REC		RECOMMENDED					
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE												
HOUSE BILL SECTION 04.025																		
POSTAGE - 86150C																		
CERTIFIED MAIL FUNDING-TOP - 1860003																		
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	42,500	0.00	44,500	0.00	44,500	0.00						
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	42,500	0.00	44,500	0.00	44,500	0.00						
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$42,500	0.00	\$44,500	0.00	\$44,500	0.00						
<p>The Department of Revenue participates in a program with the U.S. Treasury in which an IRS refund may be used to pay state income tax obligations. The Department wants to expand participation in the program to include employer withholding and corporate income tax debts. Federal law requires that the Department provide the delinquent taxpayer with notice to offset by certified mailing. This funding request is for the cost of the certified mailing notice to debtors that owe employer withholding or corporate income tax to the state.</p>																		
TOTAL - POSTAGE	\$3,361,818	0.00	\$3,118,016	0.00	\$3,596,472	0.00	\$3,699,635	0.00	\$3,815,635	0.00	\$3,815,635	0.00						

STATE TAX COMMISSION – SECTION 4.030

Budget book page 407

This section provides general supervision of all assessing officers in the state, determination of assessments on appeal from local assessing authorities, determination of assessment ratios between counties, and establishment of taxable valuations for public service and utility companies. It also provides for supervision and assistance to county officials in the equalization of real estate assessments as ordered by the courts.

Legal Base: 138.190 to 138.480 RSMo

Funding Source: General Revenue

FY2013 Withholding: (\$59,540) GR PS

CORE ADJUSTMENTS:

DEPARTMENT:

Core Reduction: (4FTE) Brass Coding Error

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Department Requests 25% flexibility between personal service and expense and equipment

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED		DOLLAR		FTE		DOLLAR		FTE			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE												
HOUSE BILL SECTION 04.030																						
STATE TAX COMMISSION - 86911C																						
CORE																						
PERSONAL SERVICES	2,525,527	54.00	2,256,124	49.59	2,299,858	52.00	2,299,858	48.00	2,299,858	48.00	2,299,858	48.00										
GENERAL REVENUE	2,525,527	54.00	2,256,124	49.59	2,299,858	52.00	2,299,858	48.00	2,299,858	48.00	2,299,858	48.00										
EXPENSE & EQUIPMENT	216,582	0.00	210,084	0.00	200,521	0.00	200,521	0.00	200,521	0.00	200,521	0.00										
GENERAL REVENUE	216,582	0.00	210,084	0.00	200,521	0.00	200,521	0.00	200,521	0.00	200,521	0.00										
TOTAL	\$2,742,109	54.00	\$2,466,208	49.59	\$2,500,379	52.00	\$2,500,379	48.00	\$2,500,379	48.00	\$2,500,379	48.00										

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	1,743	0.00	1,743	0.00	1,743	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,743	0.00	1,743	0.00	1,743	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,743	0.00	\$1,743	0.00	\$1,743	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	21,099	0.00	12,000	0.00
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House					
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.030												
STATE TAX COMMISSION - 86911C												
Pay Plan FY14-COLA - 0000014												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	21,099	0.00	12,000	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	21,099	0.00	12,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$21,099	0.00	\$12,000	0.00
General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.												
STC - Assmnt Rep-Restore Fund - 1860020												
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	117,468	3.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	117,468	3.00	0	0.00	0	0.00
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	13,836	0.00	0	0.00	0	0.00
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	13,836	0.00	0	0.00	0	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$131,304	3.00	\$0	0.00	\$0	0.00
TOTAL - STATE TAX COMMISSION	\$2,742,109	54.00	\$2,466,208	49.59	\$2,500,379	52.00	\$2,633,426	51.00	\$2,523,221	48.00	\$2,514,122	48.00

ASSESSMENT MAINTENANCE – SECTION 4.035

Budget book page 439

Section 137.750, RSMo states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request will provide reimbursements to counties at the statutory floor of \$3.00 per parcel based upon 2009 parcel count. The actual cost per parcel required to implement the statewide assessment program stands at \$17.33. The core request provides funding to pay 17 percent of the actual cost required to assess property in the state with the balance of 83 percent being borne by local governments.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Change

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		FTE		DOLLAR		FTE		DEPT REQ		DOLLAR		FTE		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.035																						
ASSESSMENT MAINTENANCE - 87016C																						
CORE																						
PROGRAM-SPECIFIC	11,132,480	0.00	11,121,903	0.00	9,793,971	0.00																
GENERAL REVENUE	11,132,480	0.00	11,121,903	0.00	9,793,971	0.00	9,793,971	0.00	9,793,971	0.00	9,793,971	0.00	9,793,971	0.00	9,793,971	0.00	9,793,971	0.00	9,793,971	0.00		
TOTAL	\$11,132,480	0.00	\$11,121,903	0.00	\$9,793,971	0.00																
 Assessment Maintenance - 1860021																						
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	49,833	0.00	49,833	0.00		
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	49,833	0.00	49,833	0.00		
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$49,833	0.00	\$49,833	0.00		
This amount will bring the assessment maintenance appropriation to the statutory floor of \$3/parcel.																						
TOTAL - ASSESSMENT MAINTENANCE	\$11,132,480	0.00	\$11,121,903	0.00	\$9,793,971	0.00	\$9,843,804	0.00	\$9,843,804	0.00												

PROSECUTING ATTORNEYS-COLLECTION AGENCY FEES – SECTION 4.040

Budget book page 227

This section provides for the payment of contingency fees to private collection agencies or local prosecutors who collect delinquent state tax accounts on behalf of the Department. Prosecuting attorneys will receive payment of 20% of the delinquency collected. Private agency fees will be determined by competitive bid; however, it will not exceed 25% of the delinquency collected.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED											
	DOLLAR	FTE																				
HOUSE BILL SECTION 04.040																						
PROSEC ATTYS-COLL AGENCY FEES - 87060C																						
CORE																						
EXPENSE & EQUIPMENT	500,000	0.00	555,203	0.00	500,000	0.00																
GENERAL REVENUE	500,000	0.00	555,203	0.00	500,000E	0.00																
PROGRAM-SPECIFIC	1,509,425	0.00	2,137,739	0.00	1,509,425	0.00																
GENERAL REVENUE	1,509,425	0.00	2,137,739	0.00	1,509,425E	0.00																
TOTAL	\$2,009,425	0.00	\$2,692,942	0.00	\$2,009,425	0.00																
TOTAL - PROSEC ATTYS-COLL AGENCY FEE:	\$2,009,425	0.00	\$2,692,942	0.00	\$2,009,425	0.00																

COUNTY FILING FEES – SECTION 4.045

Budget book page 232

This section provides for payment of county fees to file liens, lien notices and lien releases on property owned by delinquent taxpayers. The Department will, per Section 144.380.4, RSMo, pay the county recorder of deeds \$3 to file a lien and \$1.50 when the Department requests to release the lien.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.045												
COUNTY LIEN FILING FEES - 87080C												
CORE												
PROGRAM-SPECIFIC	465,000	0.00	427,520	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GENERAL REVENUE	465,000	0.00	427,520	0.00	465,000	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL	\$465,000	0.00	\$427,520	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
TOTAL - COUNTY LIEN FILING FEES	\$465,000	0.00	\$427,520	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00

DISTRIBUTION TO CITIES - MOTOR FUEL TAX FUND – SECTION 4.050

Budget book page 237

Article IV. Section 30(a) of the Missouri Constitution stipulates that 10% of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15% of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state.

Funding Source: Motor Fuel Tax Fund
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House					
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.050												
MOTOR FUEL TAX DISTRIBUTION - 87030C												
CORE												
PROGRAM-SPECIFIC	188,000,000	0.00	180,130,385	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
OTHER FUNDS	188,000,000	0.00	180,130,385	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL	\$188,000,000	0.00	\$180,130,385	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00
TOTAL - MOTOR FUEL TAX DISTRIBUTION												
	\$188,000,000	0.00	\$180,130,385	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

EMBLEM USE FEE DISTRIBUTION – SECTION 4.055

Budget book page 242

Individuals requesting a specialty license plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. This section allows the Department to remit the contribution fees defined by statute.

Funding Source: Various Funds

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue						House					
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.055												
EMBLEM USE FEE DISTRIBUTION - 87032C												
CORE												
PROGRAM-SPECIFIC	1,000	0.00	525	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GENERAL REVENUE	1,000	0.00	525	0.00	1,000	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL	\$1,000	0.00	\$525	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
 TOTAL - EMBLEM USE FEE DISTRIBUTION												
	\$1,000	0.00	\$525	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00

GENERAL REVENUE REFUNDS – SECTION 4.060

Budget book page 246

This section allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue Refunds.

Funding Source: General Revenue
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an “E”

GOVERNOR:

Core Reduction: (\$65,900,000) GR PD Core Reduced to reflect the new Consensus Revenue Estimate (CRE)

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE										
HOUSE BILL SECTION 04.060																		
GENERAL REVENUE REFUNDS (REG) - 87011C																		
CORE																		
PROGRAM-SPECIFIC	1,538,400,000	0.00	1,278,162,550	0.00	1,377,900,000	0.00	1,377,900,000	0.00	1,312,000,000	0.00	1,312,000,000	0.00						
GENERAL REVENUE	1,538,400,000	0.00	1,278,162,550	0.00	1,377,900,000E	0.00	1,377,900,000E	0.00	1,312,000,000E	0.00	1,312,000,000E	0.00						
TOTAL	\$1,538,400,000	0.00	\$1,278,162,550	0.00	\$1,377,900,000	0.00	\$1,377,900,000	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00						
 TOTAL - GENERAL REVENUE REFUNDS (REC)																		
	\$1,538,400,000	0.00	\$1,278,162,550	0.00	\$1,377,900,000	0.00	\$1,377,900,000	0.00	\$1,312,000,000	0.00	\$1,312,000,000	0.00						

FEDERAL AND OTHER REFUNDS – SECTION 4.065

Budget book page 252

This section allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department also uses this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

Funding Sources: Federal and Other Funds

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Changes

Removed "E" Corresponds with NDI to Increase Authority (page 257)

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue										HOUSE RECOMMENDED	
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.065												
FEDERAL & OTHER FUNDS REFUNDS - 87012C												
CORE												
PROGRAM-SPECIFIC	34,850	0.00	11,458	0.00	34,850	0.00	34,850	0.00	34,850	0.00	34,850	0.00
OTHER FUNDS	34,850	0.00	11,458	0.00	34,850E	0.00	34,850	0.00	34,850	0.00	34,850	0.00
TOTAL	\$34,850	0.00	\$11,458	0.00	\$34,850	0.00	\$34,850	0.00	\$34,850	0.00	\$34,850	0.00
FED AND OTHER REFUNDS INCREASE - 1860017												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	15,150	0.00	15,150	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	15,150	0.00	15,150	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$15,150	0.00	\$15,150	0.00
THE "E" HAS BEEN REMOVED, AND THE AMOUNT INCREASED TO ANTICIPATED SPENDING.												
TOTAL - FEDERAL & OTHER FUNDS REFUND	\$34,850	0.00	\$11,458	0.00	\$34,850	0.00	\$34,850	0.00	\$50,000	0.00	\$50,000	0.00

HIGHWAY FUND REFUNDS – SECTION 4.070

Budget book page 263

This section provides refunds for overpayment or erroneous payment of fees and taxes credited to the Highway Fund. State Statute 136.035 RSMo requires the department to refund any overpayment of the tax imposed in Sections 144.020 and 144.440. This tax is computed on the portion of the purchase price that is in excess of the vehicle traded in or exchanged.

Funding Source: State Highway and Transportation Department Fund
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an "E"

GOVERNOR:

No Core Changes
Removed "E"

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.070																		
HIGHWAY FUND REFUNDS - 87020C																		
CORE																		
PROGRAM-SPECIFIC	2,290,564	0.00	1,560,640	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00				
OTHER FUNDS	2,290,564	0.00	1,560,640	0.00	2,290,564E	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00				
TOTAL	\$2,290,564	0.00	\$1,560,640	0.00	\$2,290,564	0.00												
TOTAL - HIGHWAY FUND REFUNDS	\$2,290,564	0.00	\$1,560,640	0.00	\$2,290,564	0.00												

REFUNDS FROM AVIATION TRUST FUND – SECTION 4.075

Budget book page 267

This section provides capacity to refund commercial agricultural aircraft operators all taxes paid for aviation fuel used in a commercial agricultural aircraft per Section 155.080, RSMo.

Funding Source: Aviation Trust Fund
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Core Changes

GOVERNOR:
No Core Changes

HOUSE:
No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.075												
AVIATION TRUST FUND REFUNDS - 87045C												
CORE												
PROGRAM-SPECIFIC	50,000	0.00	8,902	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
OTHER FUNDS	50,000	0.00	8,902	0.00	50,000	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	\$50,000	0.00	\$8,902	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
TOTAL - AVIATION TRUST FUND REFUNDS	\$50,000	0.00	\$8,902	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

REFUNDS FROM MOTOR FUEL TAX FUND – SECTION 4.080

Budget book page 272

This section provides for refunds of motor vehicle fuel taxes collected on fuel for use in non-highway operated vehicles as provided by Chapter 142, RSMo.

Funding Source: State Highway Department Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Core Changes

Removed "E" Corresponds with NDI to Increase Authority (page 277)

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.080																		
REFUNDS OF MOTOR FUEL TAX - 87050C																		
CORE																		
PROGRAM-SPECIFIC	10,414,000	0.00	10,031,353	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00				
OTHER FUNDS	10,414,000	0.00	10,031,353	0.00	10,414,000E	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00	10,414,000	0.00				
TOTAL	\$10,414,000	0.00	\$10,031,353	0.00	\$10,414,000	0.00												
REFUNDS OF MOTOR FUEL TAX INCR - 1860018																		
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	0	0.00	500,000	0.00	500,000	0.00	500,000	0.00				
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	500,000	0.00	500,000	0.00	500,000	0.00				
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$500,000	0.00	\$500,000	0.00	\$500,000	0.00				
REMOVED THE "E" AND INCREASED AMOUNT TO ANTICIPATED SPENDING LEVEL.																		
TOTAL - REFUNDS OF MOTOR FUEL TAX	\$10,414,000	0.00	\$10,031,353	0.00	\$10,414,000	0.00	\$10,414,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00						

REFUNDS FROM WORKERS COMPENSATION – SECTION 4.085

Budget book page 282

This section provides capacity for the Division of Taxation and Collection to issue refunds from the Workers' Compensation Fund for overpayments of estimated quarterly returns filed by insurance companies.

Funding Source: Workers Compensation
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an "E"

GOVERNOR:

No Core Changes
Removed "E" Corresponds with NDI to Increase Authority (page 287)

HOUSE:

No Changes

SENATE:

CONFERENCE:

Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.085												
REFUNDS FROM WORKERS' COMP - 87085C												
CORE												
PROGRAM-SPECIFIC	450,000	0.00	244,474	0.00	450,000	0.00	450,000	0.00	450,000	0.00	450,000	0.00
OTHER FUNDS	450,000	0.00	244,474	0.00	450,000E	0.00	450,000	0.00	450,000	0.00	450,000	0.00
TOTAL	\$450,000	0.00	\$244,474	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00	\$450,000	0.00
WORKERS COMPENSATION REF INC - 1860009												
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	1,256,250	0.00	1,550,000	0.00	1,550,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	1,256,250	0.00	1,550,000	0.00	1,550,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,256,250	0.00	\$1,550,000	0.00	\$1,550,000	0.00
The Department of Revenue refunds any overpayment or erroneous payment of workers compensation tax paid by insurance companies. The increase is requested to more accurately reflect anticipated spending.												
TOTAL - REFUNDS FROM WORKERS' COMP	\$450,000	0.00	\$244,474	0.00	\$450,000	0.00	\$1,706,250	0.00	\$2,000,000	0.00	\$2,000,000	0.00

CIGARETTE TAX REFUNDS – SECTION 4.090

Budget book page 292

This section provides for the refund of any overpayment or erroneous payment of tax collected on tobacco products, as required by Chapter 149, RSMo.

Funding Sources: Health Initiatives Fund
 State School Moneys Fund
 Fair Share Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an “E”

GOVERNOR:

No Core Changes
Removed “E”

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.090																		
CIGARETTE TAX REFUNDS - 87088C																		
CORE																		
PROGRAM-SPECIFIC	61,000	0.00	19,850	0.00	61,000	0.00												
OTHER FUNDS	61,000	0.00	19,850	0.00	61,000E	0.00	61,000	0.00	61,000	0.00	61,000	0.00	61,000	0.00				
TOTAL	\$61,000	0.00	\$19,850	0.00	\$61,000	0.00												
TOTAL - CIGARETTE TAX REFUNDS	\$61,000	0.00	\$19,850	0.00	\$61,000	0.00												

COUNTY STOCK INSURANCE DISTRIBUTION – 4.095

Budget book page 297

This is essentially a county tax collected by the State and distributed to the appropriate counties from General Revenue through this appropriation. This tax is 2% per annum levied on direct premiums received during the previous year based on business done in this state by stock insurance companies organized under provisions of Sections 379.010 to 379.190, RSMo. Distribution is made according to Section 148.330, RSMo.

Funding Source: General Revenue
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Core Changes

GOVERNOR:
No Core Changes

HOUSE:
No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.095																		
COUNTY STOCK INS TAX DISTRIBTN - 87018C																		
CORE																		
PROGRAM-SPECIFIC	500,000	0.00	644,598	0.00	500,000	0.00												
GENERAL REVENUE	500,000	0.00	644,598	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00	500,000	0.00				
TOTAL	\$500,000	0.00	\$644,598	0.00	\$500,000	0.00												
COUNTY STOCK INS DIST INCREASE - 1860010																		
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	160,700	0.00	160,700	0.00	160,700	0.00	160,700	0.00				
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	160,700	0.00	160,700	0.00	160,700	0.00	160,700	0.00				
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$160,700	0.00	\$160,700	0.00	\$160,700	0.00	\$160,700	0.00				
Annually, the Department of Revenue distributes the funds in the county stock insurance fund to county treasurers, and school districts where the principal company paying the tax is located. The increase is requested to more accurately reflect anticipated spending.																		
TOTAL - COUNTY STOCK INS TAX DISTRIBTN	\$500,000	0.00	\$644,598	0.00	\$500,000	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00	\$660,700	0.00				

DEBT OFFSET ESCROW TAX CREDITS - SECTION 4.100

Budget book page 307

This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri tax credits in escrow on behalf of the agency seeking satisfaction of the debt.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.100												
OFFSET DEBTS WITH TAX CREDITS - 87092C												
CORE												
PROGRAM-SPECIFIC	200,000	0.00	424,562	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GENERAL REVENUE	200,000	0.00	424,562	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	\$200,000	0.00	\$424,562	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
 <hr/>												
TOTAL - OFFSET DEBTS WITH TAX CREDITS	\$200,000	0.00	\$424,562	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

TRANSFER FROM GR TO DEBT OFFSET ESCROW - SECTION 4.105

Budget book page 312

This section provides for the Department to offset any debt in excess of \$25 submitted by any state agency. This transfer will place pending Missouri income tax refunds in escrow on behalf of the agency seeking satisfaction of the debt.

Funding Source: General Revenue
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:
No Changes

GOVERNOR:
No Changes

HOUSE:
No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED											
	DOLLAR	FTE	DOLLAR	FTE																		
HOUSE BILL SECTION 04.105																						
DEBT OFFSET TRANSFER - 87091C																						
CORE																						
FUND TRANSFERS	11,292,384	0.00	14,402,931	0.00	11,292,384	0.00																
GENERAL REVENUE	11,292,384	0.00	14,402,931	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00	11,292,384	0.00						
TOTAL	\$11,292,384	0.00	\$14,402,931	0.00	\$11,292,384	0.00																
TOTAL - DEBT OFFSET TRANSFER	\$11,292,384	0.00	\$14,402,931	0.00	\$11,292,384	0.00																

TRANSFER FROM GR TO CIRCUIT COURT ESCROW - SECTION 4.110

Budget book page 317

This section provides for the transfer of funds to the Circuit Court Escrow Funds that were offset from tax refunds to satisfy debts owed to the courts across the state.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.110												
CIRCUIT COURTS ESCROW TRF - 87101C												
CORE												
FUND TRANSFERS	505,500	0.00	1,407,261	0.00	505,500	0.00	505,500	0.00	505,500	0.00	505,500	0.00
GENERAL REVENUE	505,500	0.00	1,407,261	0.00	505,500E	0.00	505,500E	0.00	505,500E	0.00	505,500E	0.00
TOTAL	\$505,500	0.00	\$1,407,261	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00
TOTAL - CIRCUIT COURTS ESCROW TRF	\$505,500	0.00	\$1,407,261	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00	\$505,500	0.00

TRANSFER OF DEBT OFFSET ESCROW – SECTION 4.115

Budget book page 321

This section provides for the payment of refunds set off against debts as required by Section 143.782-143.788 RSMo.

Funding Source: Debt Offset Escrow
FY2012 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an “E”

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.115												
DEBT OFFSET - 87098C												
CORE												
PROGRAM-SPECIFIC	1,164,119	0.00	836,487	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
OTHER FUNDS	1,164,119	0.00	836,487	0.00	1,164,119E	0.00	1,164,119E	0.00	1,164,119E	0.00	1,164,119E	0.00
TOTAL	\$1,164,119	0.00	\$836,487	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
TOTAL - DEBT OFFSET	\$1,164,119	0.00	\$836,487	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

TRANSFER FROM THE SCHOOL DISTRICT TRUST FUND TO GENERAL REVENUE - SECTION 4.120

Budget book page 327

This section provides for a transfer of \$2.5 million from the School District Trust Fund to the credit of General Revenue. Section 144.701, RSMo, states in part that the Proposition C tax collection fee credited to the state will not exceed the lesser of \$2,500,000 or 1% of the amount collected.

Funding Source: School District Trust Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.120																		
SCHOOL DIST TRST TRNSFER TO GR - 87093C																		
CORE																		
FUND TRANSFERS	2,500,000	0.00																
OTHER FUNDS	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00				
TOTAL	\$2,500,000	0.00																
TOTAL - SCHOOL DIST TRST TRNSFER TO G	\$2,500,000	0.00																

TRANSFER TO GENERAL REVENUE FROM PARKS SALES TAX FUND - SECTION 4.125

Budget book page 332

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(c), Missouri Constitution to defray costs of administering the tax.

Funding Source: Park Sales Tax

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Core Changes

Removed "E" Corresponds with NDI to Increase Authority (page 337)

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 14-HB 4 Department of Revenue										HOUSE RECOMMENDED	
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.125												
PARK SALES TAX TRANSFER TO GR - 87094C												
CORE												
FUND TRANSFERS	240,000	0.00	252,958	0.00	240,000	0.00	240,000	0.00	240,000	0.00	240,000	0.00
OTHER FUNDS	240,000	0.00	252,958	0.00	240,000E	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	\$240,000	0.00	\$252,958	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
 PARKS SALES TAX TRANSFER INC - 1860011												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	30,000	0.00	60,000	0.00	60,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	30,000	0.00	60,000	0.00	60,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$30,000	0.00	\$60,000	0.00	\$60,000	0.00
The Department of Revenue collects the parks sales and use tax and deposits the receipts into the Parks Sales Tax Fund. The Parks Sales Tax fund reimburses the General Fund for the cost of collection. This increase is requested to more accurately reflect anticipated spending.												
TOTAL - PARK SALES TAX TRANSFER TO GR	\$240,000	0.00	\$252,958	0.00	\$240,000	0.00	\$270,000	0.00	\$300,000	0.00	\$300,000	0.00

TRANSFER TO GENERAL REVENUE FROM SOIL & WATER SALES TAX FUND - SECTION 4.130

Budget book page 341

This section transfers sixty-six hundredths percent (.66%) of the funds received to General Revenue. This transfer is authorized by Article IV, Section 47(a), Missouri Constitution to defray costs of administering the tax.

Funding Source: Soil & Water Sales Tax Fund
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an "E"

GOVERNOR:

No Core Changes
Removed "E" Corresponds with NDI to Increase Authority (page 347)

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.130												
SOIL & WATER SALS TX TRF TO GR - 87096C												
CORE												
FUND TRANSFERS	240,000	0.00	252,958	0.00	240,000	0.00	240,000	0.00	240,000	0.00	240,000	0.00
OTHER FUNDS	240,000	0.00	252,958	0.00	240,000E	0.00	240,000	0.00	240,000	0.00	240,000	0.00
TOTAL	\$240,000	0.00	\$252,958	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00	\$240,000	0.00
SOIL & WATER TRANSFER INC - 1860012												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	30,000	0.00	60,000	0.00	60,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	30,000	0.00	60,000	0.00	60,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$30,000	0.00	\$60,000	0.00	\$60,000	0.00
The Department of Revenue collects the soil and water sales and use tax and deposits the receipts into the Soil and Water Sales Tax Fund. The Soil and Water Sales Tax Fund reimburses the General Fund for the cost of collection. This increase is requested to more accurately reflect anticipated spending.												
TOTAL - SOIL & WATER SALS TX TRF TO GR	\$240,000	0.00	\$252,958	0.00	\$240,000	0.00	\$270,000	0.00	\$300,000	0.00	\$300,000	0.00

STATE SUPPLEMENTAL DOWNTOWN DEVELOPMENT TRANSFER – SECTION 4.135

Budget book page 353

RSMo 99.963 states that DOR shall annually submit the first one hundred fifty million of other net new revenues generated by the development projects into the state supplemental downtown development fund.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Changes

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		FTE		DOLLAR		FTE		DOLLAR		FTE		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.135																						
ST SUPPL DOWNTOWN DVLP TRF - 87095C																						
CORE																						
FUND TRANSFERS	1,240,450	0.00	893,661	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00				
GENERAL REVENUE	1,240,450	0.00	893,661	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00	1,040,450	0.00				
TOTAL	\$1,240,450	0.00	\$893,661	0.00	\$1,040,450	0.00																
TOTAL - ST SUPPL DOWNTOWN DVLP TRF	\$1,240,450	0.00	\$893,661	0.00	\$1,040,450	0.00																

DOWNTOWN REVITALIZATION PRESERVATION TRANSFER – SECTION 4.140

Budget book page 357

RSMO 99.963 states that the first \$150 million of new net revenue generated by the development projects to be transferred into the Downtown Development Supplement fund.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.140												
DOWNTOWN REVITAL PRESER TRF - 87099C												
CORE												
FUND TRANSFERS	234,697	0.00	6,912	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GENERAL REVENUE	234,697	0.00	6,912	0.00	200,000	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	\$234,697	0.00	\$6,912	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
TOTAL - DOWNTOWN REVITAL PRESER TRF	\$234,697	0.00	\$6,912	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

INCOME CHECK OFF TRANSFER FROM GR TO VARIOUS FUNDS – SECTION 4.145

Budget book page 362

This section allows for the transfer of General Revenue as designated by taxpayers for deposit in the Division of Aging and Elderly Home Delivered Meals Trust Fund, Veterans' Trust Fund, Children's Trust Fund, Missouri National Guard, and the Workers Memorial Trust Fund.

Funding Source: General Revenue

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.145												
INCOME TAX CHECK OFF TRANSFER - 87100C												
CORE												
FUND TRANSFERS	396,000	0.00	288,038	0.00	396,000	0.00	396,000	0.00	396,000	0.00	396,000	0.00
GENERAL REVENUE	396,000	0.00	288,038	0.00	396,000E	0.00	396,000E	0.00	396,000E	0.00	396,000E	0.00
TOTAL	\$396,000	0.00	\$288,038	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00
TOTAL - INCOME TAX CHECK OFF TRANSFEI	\$396,000	0.00	\$288,038	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00	\$396,000	0.00

TRANSFER OUT OF FUNDS FOR ERRONEOUS PAYMENTS (Reversal of Income Check Off Transfer) – SECTION 4.150

Budget book page 367

This section allows for the transfer to General Revenue from the funds caused by and erroneous deposit. This allows the Department to reverse any erroneous deposits into these funds, if needed.

Funding sources: Various Funds

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Core Changes

Removed "E"

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.150												
CHECK OFF ERRONEOUSLY DEP TRF - 87105C												
CORE												
FUND TRANSFERS	13,669	0.00	241	0.00	13,669	0.00	13,669	0.00	13,669	0.00	13,669	0.00
OTHER FUNDS	13,669	0.00	241	0.00	13,669E	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL	\$13,669	0.00	\$241	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
TOTAL - CHECK OFF ERRONEOUSLY DEP TF	\$13,669	0.00	\$241	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

INCOME CHECK OFF TRUST FUND DISTRIBUTION – SECTION 4.155

Budget book page 371

This section allows for the distributions of from the various funds to the various charitable organizations.

Funding Source: Various Funds

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.155																		
INCOME TAX CHECK OFF DISTRIBUTU - 87106C																		
CORE																		
PROGRAM-SPECIFIC	31,500	0.00	31,977	0.00	31,500	0.00	31,500	0.00	31,500	0.00	31,500	0.00	31,500	0.00				
OTHER FUNDS	31,500	0.00	31,977	0.00	31,500E	0.00	31,500	0.00	31,500	0.00	31,500	0.00	31,500	0.00				
TOTAL	\$31,500	0.00	\$31,977	0.00	\$31,500	0.00												
CHECK-OFF DISTRIBUTIONS INC - 1860013																		
PROGRAM-SPECIFIC	0	0.00	0	0.00	0	0.00	5,000	0.00	18,500	0.00	18,500	0.00	18,500	0.00				
OTHER FUNDS	0	0.00	0	0.00	0	0.00	5,000	0.00	18,500	0.00	18,500	0.00	18,500	0.00				
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$5,000	0.00	\$18,500	0.00	\$18,500	0.00	\$18,500	0.00				
Individuals or corporations entitled to a refund may designate a portion to the credit of various charitable organizations. The Department semi-annually distributes the funds to the organizations. This increase is requested to more accurately reflect anticipated spending.																		
TOTAL - INCOME TAX CHECK OFF DISTRIBUTU	\$31,500	0.00	\$31,977	0.00	\$31,500	0.00	\$36,500	0.00	\$50,000	0.00	\$50,000	0.00						

TRANSFER FROM DEPARTMENT OF REVENUE INFORMATION FUND TO STATE ROAD FUND – SECTION 4.160

Budget book page 382

This section allows for a transfer from Department of Revenue Information fund to the State Road Fund as determined by the Department at the end of each fiscal year.

Funding Source: Department of Revenue Information Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.160												
DOOR INFO FUND TRANSFER - 87110C												
CORE FUND TRANSFERS	250,000	0.00	98,181	0.00	250,000	0.00	250,000	0.00	250,000	0.00	250,000	0.00
OTHER FUNDS	250,000	0.00	98,181	0.00	250,000	0.00	250,000	0.00	250,000	0.00	250,000	0.00
TOTAL	\$250,000	0.00	\$98,181	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00	\$250,000	0.00
 DOOR INFO FUND TRANSFER INC - 1860014												
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	1,000,000	0.00	1,000,000	0.00	1,000,000	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00	\$1,000,000	0.00	\$1,000,000	0.00
At the end of each fiscal year, the Department of Revenue determines the amount due from the DOOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. This increase is requested to more accurately reflect anticipated spending.												
TOTAL - DOOR INFO FUND TRANSFER	\$250,000	0.00	\$98,181	0.00	\$250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

TRANSFER FROM MOTOR FUEL TAX FUND TO STATE HIGHWAYS AND TRANSPORTATION FUND – SECTION 4.165

Budget book page 392

This section allows for the transfer from Highways and Transportation Department Fund to the State Road Fund.

Funding Source: Motor Fuel Tax Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

GOVERNOR:

No Core Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 14-HB 4 Department of Revenue								House Recommended			
	FY 2012 Budget		FY 2012 Actual		FY 2013 Budget		FY 2014 Dept Req		Gov As Amended Rec		House Recommended	
	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE	Dollar	FTE
HOUSE BILL SECTION 04.165												
MOTOR FUEL TAX TRANSFER - 87120C												
CORE												
FUND TRANSFERS	560,178,001	0.00	528,728,944	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
OTHER FUNDS	560,178,001	0.00	528,728,944	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL	\$560,178,001	0.00	\$528,728,944	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
TOTAL - MOTOR FUEL TAX TRANSFER	\$560,178,001	0.00	\$528,728,944	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

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	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE		
HOUSE BILL SECTION 04.165																		
HIGHWAY FUND TRANSFER - 87116C																		
CORE																		
FUND TRANSFERS	2,410,792	0.00	2,410,792	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
GENERAL REVENUE	2,410,792	0.00	2,410,792	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
TOTAL	\$2,410,792	0.00	\$2,410,792	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00				
TOTAL - HIGHWAY FUND TRANSFER	\$2,410,792	0.00	\$2,410,792	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00				

DEPARTMENT OF REVENUE SPECIALTY PLATE TRANSFER – SECTION 4.170

Budget book page 397

This section allows for the transfer of the specialty plate fee to the State Highways Transportation Fund

Funding Source: DOR Specialty Plate Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Core Changes

Removed "E" Corresponds with NDI to Increase Authority (page 402)

HOUSE:

No Changes

SENATE:

CONFERENCE:

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Regular House Bills

	FY 2012						FY 2013						FY 2014						GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		FTE		DOLLAR		FTE		DOLLAR		FTE		AMENDED REC		RECOMMENDED			
	DOLLAR	FTE																				
HOUSE BILL SECTION 04.170																						
SPECIALTY PLATE TRNSFER TO HWY - 87122C																						
CORE																						
FUND TRANSFERS	10,000	0.00	29,865	0.00	10,000	0.00																
OTHER FUNDS	10,000	0.00	29,865	0.00	10,000E	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00		
TOTAL	\$10,000	0.00	\$29,865	0.00	\$10,000	0.00																
SPECIALTY PLATE HWY FUND TRANS - 1860019																						
FUND TRANSFERS	0	0.00	10,000	0.00																		
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00		
TOTAL	\$0	0.00	\$10,000	0.00																		
REMOVED THE "E" AND INCREASED AMOUNT TO ANTICIPATED SPENDING LEVEL.																						
TOTAL - SPECIALTY PLATE TRNSFER TO HW	\$10,000	0.00	\$29,865	0.00	\$10,000	0.00	\$10,000	0.00	\$20,000	0.00												

MISSOURI LOTTERY COMMISSION-OPERATING – SECTION 4.175

Budget book page 444

This section provides administrative expenses associated with operation of the State Lottery. The Missouri Lottery is a self-funding state agency whose mission is to provide revenue for state public education.

Legal Base: Missouri Constitution Article III, Sec. 39(b)
Funding Source: Lottery Enterprise Fund
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an “E”

GOVERNOR:

No Changes

HOUSE:

Core Reduction: (\$12,000,000) Other E&E House Reduction Scenario

SENATE:

CONFERENCE:

Department Requests twenty five percent flexibility between personal service and expense and equipment

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Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE												
HOUSE BILL SECTION 04.175																		
LOTTERY COMMISSION - OPERATIN - 87212C																		
CORE																		
PERSONAL SERVICES	6,865,837	159.50	6,513,251	156.49	6,786,206	153.50	6,786,206	153.50	6,786,206	153.50	6,786,206	153.50	6,786,206	153.50				
OTHER FUNDS	6,865,837	159.50	6,513,251	156.49	6,786,206	153.50	6,786,206	153.50	6,786,206	153.50	6,786,206	153.50	6,786,206	153.50				
EXPENSE & EQUIPMENT	37,243,502	0.00	39,288,096	0.00	41,848,992	0.00	41,848,992	0.00	41,848,992	0.00	29,848,992	0.00						
OTHER FUNDS	37,243,502	0.00	39,288,096	0.00	41,848,992E	0.00	41,848,992E	0.00	41,848,992E	0.00	29,848,992E	0.00						
PROGRAM-SPECIFIC	10,000	0.00	5,551	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00				
OTHER FUNDS	10,000	0.00	5,551	0.00	10,000E	0.00	10,000E	0.00	10,000E	0.00	10,000E	0.00	10,000E	0.00				
TOTAL	\$44,119,339	159.50	\$45,806,898	156.49	\$48,645,198	153.50	\$48,645,198	153.50	\$48,645,198	153.50	\$36,645,198	153.50						

Pay Plan FY13-Cost to Continue - 0000013

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	4,885	0.00	4,885	0.00	4,885	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	4,885	0.00	4,885	0.00	4,885	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$4,885	0.00	\$4,885	0.00	\$4,885	0.00

Cost to continue the FY 2013 pay plan.

Pay Plan FY14-COLA - 0000014

PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	62,253	0.00	38,375	0.00
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FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		FTE		DOLLAR		FTE		DEPT REQ		AMENDED REC		RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE								
HOUSE BILL SECTION 04.175																		
LOTTERY COMMISSION - OPERATIN - 87212C																		
Pay Plan FY14-COLA - 0000014																		
PERSONAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	62,253	0.00	38,375	0.00				
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	62,253	0.00	38,375	0.00				
TOTAL	\$0	0.00	\$62,253	0.00	\$38,375	0.00												
General Structure Adjustment for all state employees. Governor recommends 2% for the second half of FY2014. House recommends \$250 per FTE for the second half of FY14.																		

Lottery Advertising - 1860022

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	16,000,000	0.00			
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	16,000,000	0.00			
TOTAL	\$0	0.00	\$16,000,000	0.00													

This item reallocates \$12 million for Lottery advertising from the Lottery Commission's E&E line and creates a separate line for advertising. This item also adds \$4 million in new appropriation authority.

Lottery New Initiatives - 1860099

EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	1,360,000	0.00	1,360,000	0.00				
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Committee Markup Annual

FY 14-HB 4 Department of Revenue

Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.175												
LOTTERY COMMISSION - OPERATIN - 87212C												
Lottery New Initiatives - 1860099												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	1,360,000	0.00	1,360,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	1,360,000E	0.00	1,360,000E	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$1,360,000	0.00	\$1,360,000	0.00
To fund two new lottery initiatives associated with pull tabs and play at the pump.												
Lottery Op EE Cost to Continue - 1860100												
EXPENSE & EQUIPMENT	0	0.00	0	0.00	0	0.00	3,000,000	0.00	3,000,000	0.00	3,000,000	0.00
OTHER FUNDS	0	0.00	0	0.00	0	0.00	3,000,000E	0.00	3,000,000E	0.00	3,000,000E	0.00
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$3,000,000	0.00	\$3,000,000	0.00	\$3,000,000	0.00
TOTAL - LOTTERY COMMISSION - OPERATIN	\$44,119,339	159.50	\$45,806,898	156.49	\$48,645,198	153.50	\$51,650,083	153.50	\$53,072,336	153.50	\$57,048,458	153.50

MISSOURI LOTTERY COMMISSION - PRIZE PAYMENTS – SECTION 4.180

Budget book page 3476

This section provides for the payment of prizes to lottery participants. Pursuant to Constitutional Amendment III (b)(4) enacted September 1988, prize payments must represent at least 45% of ticket sales.

Legal Base: Missouri Constitution Article III, Sec. 39(b)

Funding Source: Lottery Enterprise Fund

FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes

Department Requests an "E"

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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Regular House Bills

	FY 14-HB 4 Department of Revenue											
	FY 2012 BUDGET		FY 2012 ACTUAL		FY 2013 BUDGET		FY 2014 DEPT REQ		GOV AS AMENDED REC		HOUSE RECOMMENDED	
	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HOUSE BILL SECTION 04.180												
LOTTERY COMMISSION - PRIZES - 87213C												
CORE												
EXPENSE & EQUIPMENT	102,000,000	0.00	141,120,859	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00	102,000,000	0.00
OTHER FUNDS	102,000,000	0.00	141,120,859	0.00	102,000,000E	0.00	102,000,000E	0.00	102,000,000E	0.00	102,000,000E	0.00
TOTAL	\$102,000,000	0.00	\$141,120,859	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00
TOTAL - LOTTERY COMMISSION - PRIZES	\$102,000,000	0.00	\$141,120,859	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00	\$102,000,000	0.00

MISSOURI LOTTERY COMMISSION - TRANSFER TO LOTTERY PROCEEDS FUND – SECTION 4.185

Budget book page 483

This section provides for the transfer of funds from the Lottery Enterprise Fund to Lottery Proceeds Fund. Pursuant to the Constitutional Amendment III(b)(3) enacted September, 1988, this amount is effectively the residual of ticket sales less payment of prizes and operating expenses.

Legal Base: Missouri Constitution Article III, Sec. 39(b)
Funding Source: Lottery Enterprise Fund to Lottery Proceeds Fund
FY2013 Withholding: None

CORE ADJUSTMENTS:

DEPARTMENT:

No Core Changes
Department Requests an "E"

GOVERNOR:

No Changes

HOUSE:

No Changes

SENATE:

CONFERENCE:

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	FY 2012						FY 2013						FY 2014		GOV AS		HOUSE	
	BUDGET		ACTUAL		BUDGET		DEPT REQ		AMENDED REC		RECOMMENDED							
	DOLLAR	FTE	DOLLAR	FTE														
HOUSE BILL SECTION 04.185																		
LOTTERY COMMISSION-TRANSFER - 87218C																		
CORE																		
FUND TRANSFERS	267,172,000	0.00	280,042,095	0.00	288,563,213	0.00												
OTHER FUNDS	267,172,000	0.00	280,042,095	0.00	288,563,213E	0.00												
TOTAL	\$267,172,000	0.00	\$280,042,095	0.00	\$288,563,213	0.00												
 Lottery Transfer Increase - 1860098																		
FUND TRANSFERS	0	0.00	0	0.00	0	0.00	0	0.00	2,000,000	0.00	10,000,000	0.00						
OTHER FUNDS	0	0.00	0	0.00	0	0.00	0	0.00	2,000,000E	0.00	10,000,000E	0.00						
TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$2,000,000	0.00	\$10,000,000	0.00						
Lottery Transfer Increase																		
TOTAL - LOTTERY COMMISSION-TRANSFER	\$267,172,000	0.00	\$280,042,095	0.00	\$288,563,213	0.00	\$288,563,213	0.00	\$290,563,213	0.00	\$298,563,213	0.00						